

Non-negotiable Certificates of Deposit Disclosure

Agency Title _____ Agency Code _____

90.40.20.C Non-negotiable Certificates of Deposit Disclosure (expressed in dollars)

Account _____

Complete the following if your agency has recorded amounts for **Non-negotiable Certificates of Deposit (CD)** in AFRS GL Codes **1110 (Cash in Bank)**, **1140 (Cash and Investments with Escrow Agents and Trustees)**, **1150 (Cash with Fiscal Agents)**, **1205 (Temporary/Pooled Cash Investments)**, **1209 (Short-term portion of long-term investments)**, or **1210 (Investments)**.

Agencies (other than the State Investment Board (SIB)) - Certificates of deposits (CDs) held by agencies are generally non-negotiable. One of the features of non-negotiable certificates of deposit is a penalty when redeemed prior to maturity. Such certificates of deposits should be disclosed below. Additionally, CDs recorded in GL Code 12xx only should **also** be disclosed at the bottom of 90.40.20.D. FDIC insurance covers the first \$100,000 per bank per TIN.

State Investment Board - Historically, only the SIB has held negotiable CDs. The Negotiable Certificates of Deposits should not be reported below, but rather categorized with respect to custodial risk at 90.40.20 D.

Total Non-negotiable Certificates of Deposit recorded in AFRS GL Codes:	FDIC Insured	PDPC Collateralized	Uninsured/ Uncollateralized	Total by GL
GL Code 1110	\$ _____	\$ _____	\$ _____	
GL Code 1140	_____	_____	_____	
GL Code 1150	_____	_____	_____	
GL Code 1205	_____	_____	_____	
GL Code 1209	_____	_____	_____	
GL Code 1210	_____	_____	_____	
TOTAL	\$ _____	\$ _____	\$ _____	